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PATENT Customer No. 22,852 Attorney Docket No. 4329.3251

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of:	
Masatoshi YOSHIKAWA et al.) Group Art Unit: 2627
Serial No.: 10/786,100	Examiner: A. J. Heinz
Filed: February 26, 2004	
For: MAGNETORESISTIVE HEAD AND) MAGNETIC RECORDING-) REPRODUCING APPARATUS)	Confirmation No.: 4243
Commissioner for Patents	

Commissioner for Patents p.O. Box 1450
Alexandria, VA 22313-1450

Sir:

RESPONSE TO RESTRICTION AND ELECTION OF SPECIES REQUIREMENT

In a restriction requirement mailed August 23, 2006, the period to respond to which extends through September 23, 2006, the Examiner required restriction under 35 U.S.C. § 121 between Group I, claims 19-20, characterized by the Examiner as being drawn to a method of manufacturing a magnetoresistive head; and Group II, claims 1-18, characterized by the Examiner as being drawn to magnetoresistive head. The Examiner further required an election of species if Applicants elected to prosecute Group II.

In response, Applicants elect to prosecute Group II, claims 1-18. Applicants further elect a species consisting of claims 1-15 and 18, readable upon FIG. 1, without traverse.

Please grant any extensions of time required to enter this response and charge any additional required fees to our deposit account 06-0916.

Respectfully submitted,

FINNEGAN, HENDERSON, FARABOW,

GARRETT & DUNNER, L.L.P.

pated: September 2/2006

Richard V. Burgujian

Reg. No. 31,7